



News Release

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TREASURY, IRS ANNOUNCE RELIEF FOR VICTIMS OF ATTACKS

WASHINGTON – The Treasury Department and the Internal Revenue Service today announced initial administrative tax relief for individual and business taxpayers who are unable to meet their federal tax obligations because they were affected by Tuesday's terrorist attacks.

The IRS and Treasury are providing relief to all taxpayers – regardless of where they reside – who are directly affected by the terrorist attacks. For example, this includes relief workers, the victims on the airplanes, taxpayers whose place of employment is in a disaster area, and taxpayers with records maintained in a disaster area.

In addition, the agencies are providing relief to all taxpayers in the five boroughs of New York City declared disaster areas by the President. They are also providing relief to taxpayers located in Arlington County, Virginia, home of the Pentagon, which was declared a disaster area today.

In the aftermath of Tuesday's tragedy, the IRS and Treasury want to assure taxpayers, businesses and tax practitioners that they are working aggressively to monitor the situation and resolve other potential tax administration issues as they are identified.

Affected taxpayers who have an original filing deadline between September 11, 2001, and November 30, 2001, have an additional six months plus 120 days of time to file that return and make any payment due with that return. Taxpayers who are currently on an extension that expires between September 11, 2001, and November 30, 2001, will have an additional 120 days to file that return.

Affected individual taxpayers who face an estimated tax payment date on September 17, 2001 may postpone that payment by including the amount with their final estimated payments for Tax Year 2001, which are due on January 15, 2002.

Affected corporate taxpayers who face an estimated tax payment after September 10, 2001, and before January 15, 2002, may postpone that payment until Jan. 15, 2002.

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In addition, for six months the IRS will suspend many enforcement activities -- such as levies, seizures and summonses -- for affected taxpayers.

Taxpayers who are entitled to the relief described above should add the following designation in red ink at the top of returns they file: "September 11, 2001-Terrorist Attack." If they receive a notice from the IRS, they should contact the IRS as indicated on the notice to explain why they are entitled to relief.

Although the IRS cannot extend the deadline for employment or excise tax deposits, the IRS will provide relief for businesses unable to make these deposits because of the terrorist attacks. The IRS will waive penalties on tax deposits required to be made by these businesses between September 11, 2001, and October 31, 2001, if those deposits are made by November 15, 2001.

The IRS will provide additional details on this relief in Notice 2001-61.

Due to the unprecedented scope and breadth of this tragedy, the agencies will continue to monitor the situation and may issue additional guidance as appropriate.

The entire Treasury family extends its prayers and sympathies to the families, friends, government workers and others affected by this attack.

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